

CA 20X RY 50 - 057 Status Indians

General

Revised
January 1987

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Status Indians living on reserves are entitled to many tax exemptions. If you are a status Indian or a vendor selling to status Indians, this guide explains how to apply retail sales tax in your transactions.

The retail sales tax exemptions for Indians are not available to corporations owned by Indians. Such corporations must pay retail sales tax in the same manner as other corporate purchasers.

EXEMPT PURCHASES

All goods purchased by status Indians **on reserves** are tax-exempt. (Taxable goods purchased on reserves by persons other than status Indians remain taxable).

Off reserves, status Indians may buy most personal goods tax-exempt if the goods will be used on a reserve. To get this exemption, status Indians must show vendors a Federal Identification Card like this one:

CERTIFICATE OF INDIAN STATUS - CERTIFICAT DE STATUT D'INDIEN

THIS IS TO CERTIFY THAT - LA PRÉSENTE ATTESTE QUE

Surname Nom

Given names Prénoms

Band - Bande No. - N^o

Signature of Holder - Signature du titulaire

IS AN INDIAN WITHIN THE MEANING OF THE INDIAN ACT
CHAPTER 1-6 REVISED STATUTES OF CANADA (1970)
EST UN INDIEN AU SENS DE LA LOI SUR LES INDIENS
CHAPITRE 1-6 DES STATUTS REVISES AU CANADA (1970)

IA 238 (9-80) 7530-21-023-3673



Indian and Northern Affairs Canada
Affaires indiennes et du Nord Canada

A 017663

District - District de Date of birth - Date de naissance

Sex - Sexe	Height - Grandeur	Weight - Poids	Eyes - Yeux	Hair - Cheveux
Complexion - Teint	Scars, birthmarks, amputations etc. Cicatrices, tache de naissance, amputations etc.			
Signature of / du District / Band Manager Gerant de bande / de district				

Finder please return postage Free to
Dept. of INAC, Ottawa Ontario
Canada K1A 0H4

Quiconque trouve le present certificat
est prie de le retourner. Franc de port,
au ministere des AINC, Ottawa
Ontario Canada K1A 0H4

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When the status Indian takes the goods with him, vendors should note in their records the buyer's Federal Identification Card number, the buyer's name and reserve, and a brief description of the goods sold. When goods are delivered to a reserve, the delivery slip or bill of lading will prove that the tax exemption was valid. These records must be kept for audit verification.

For retail sales tax purposes, a reserve includes an Indian settlement located on Crown land, the Indian inhabitants of which are treated by the Department of Indian Affairs and Northern Development (Canada) in the same manner as Indians residing on a reserve.

TAXABLE PURCHASES

Goods bought off the reserve are taxable when they will be **consumed** off the reserve. For instance, status Indians and others must pay the tax on transient accommodation, admissions and taxable prepared food products (unless delivered directly to the reserve). Personal goods bought by status Indians living off reserves are taxable.

All sales of alcoholic beverages to status Indians are taxable, with or without a Federal Identification Card.

TAX REFUND

Status Indians who believe they have been charged tax incorrectly may apply to a Retail Sales Tax Office for a tax refund within three years of the date they paid the tax.

BUILDING MATERIALS

Contractors may purchase building materials tax-exempt for certain buildings and structures situated on Indian reserves. The cost of such projects must be borne by a Band Council, and the buildings must be intended to provide a community service for the reserve.

The contractor may purchase the materials to be incorporated into such buildings tax-exempt by giving his supplier a purchase exemption certificate (see Sales Tax Guide 104). Band Councils should arrange for tax-excluded tenders on community building projects.

The information in this publication is only a guideline. For more specific information, please consult the Retail Sales Tax Act or contact your local Retail Sales Tax Office listed in the blue pages of your telephone directory.

Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la Taxe de vente au détail.